

House Finance, Ways, and Means Subcommittee Am. #1

Amendment No. \_\_\_\_\_

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Signature of Sponsor

<b>FILED</b>
Date _____
Time _____
Clerk _____
Comm. Amdt. _____

**AMEND Senate Bill No. 871**

**House Bill No. 366\***

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-5-705(d), is amended by deleting the subsection and substituting instead the following:

(1) The legislative body of a county or municipality may by resolution or ordinance adopt the property tax freeze program provided in this section. The county or municipality may thereafter terminate the freeze program by resolution or ordinance; provided, however, that the resolution or ordinance terminating the program must not have the effect of terminating the program until the following tax year.

(2) A municipality that is located in a county that has already adopted the tax freeze program must use the same income limit adopted by the county if the municipality also adopts the tax freeze program and the county has adopted the income limit as set forth in subdivision (f)(3)(A)(iii).

(3) A municipality that adopts or has adopted the tax freeze program must use the income limit adopted by the county if the county trustee is accepting tax freeze applications on behalf of the municipality, or is acting as the collecting official on behalf of the municipality, and the county has adopted the income limit as set forth in subdivision (f)(3)(A)(iii).

SECTION 2. Tennessee Code Annotated, Section 67-5-705(f), is amended by deleting subdivision (3) and substituting instead the following:

(3)



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(A) Subject to subdivision (f)(3)(B), the income limit for the property tax freeze program is the greater of:

(i) The weighted average of the median household income for age groups sixty-five (65) years of age to seventy-four (74) years of age and seventy-five (75) years of age or over who resided within the county as determined in the most recent federal decennial census;

(ii) The applicable state tax relief income limit established under § 67-5-702; or

(iii) Sixty thousand dollars (\$60,000) if approved by the local legislative body in accordance with subsection (d). Such income limit, if adopted by the local legislative body, shall not take effect until the tax year following adoption by the local legislative body.

(B) The income limits in subdivision (f)(3)(A)(i)–(iii) must be adjusted by the comptroller of the treasury to reflect the cost-of-living adjustment for social security recipients as determined by the social security administration and must be rounded to the nearest ten dollars (\$10.00). The adjusted weighted average median household income level for each county must be published annually by the comptroller of the treasury.

SECTION 3. This act takes effect July 1, 2023, the public welfare requiring it, and applies to tax years beginning on or after that date.

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**AMEND Senate Bill No. 462\***

**House Bill No. 1187**

by deleting all language after the enacting clause and substituting instead the following:

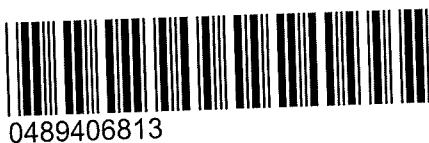
SECTION 1. Tennessee Code Annotated, Section 67-6-103, is amended by deleting subsection (c) and substituting instead the following:

(1) Notwithstanding another law to the contrary, all revenue generated from the increase in the rate of sales and use tax from the tax levied at the rate of two and three quarters percent (2.75%) on the amount in excess of one thousand six hundred dollars (\$1,600) but less than or equal to three thousand two hundred dollars (\$3,200) on the sale or use of any single article of personal property pursuant to chapter 856, § 4 of the Public Acts of 2002, must be paid into the state general fund and allocated exclusively for general state purposes.

(2) Notwithstanding another law to the contrary, revenue generated from the increase in the rate of sales and use tax from six percent (6%) to seven percent (7%) pursuant to chapter 856, § 4 of the Public Acts of 2002, must be apportioned, paid, and allocated as follows:

(A) For fiscal year 2023-2024, one quarter of one percent (0.25%) must be apportioned to the several incorporated municipalities within this state to be allocated and distributed to them as provided in subdivision (a)(3)(A). The remaining ninety-nine and three-quarters percent (99.75%) must be paid into the state general fund and allocated exclusively for general state purposes;

(B) For fiscal year 2024-2025, six thousand thirty ten-thousandths percent (0.6030%) must be apportioned to the several incorporated



municipalities within this state to be allocated and distributed to them as provided in subdivision (a)(3)(A). The remaining ninety-nine and three thousand nine hundred seventy ten-thousandths percent (99.3970%) must be paid into the state general fund and allocated exclusively for general state purposes;

(C) For fiscal year 2025-2026, one and six thousand thirty ten-thousandths percent (1.6030%) must be apportioned to the several incorporated municipalities within this state to be allocated and distributed to them as provided in subdivision (a)(3)(A). The remaining ninety-eight and three thousand nine hundred seventy ten-thousandths percent (98.3970%) must be paid into the state general fund and allocated exclusively for general state purposes;

(D) For fiscal year 2026-2027, two and six thousand thirty ten-thousandths percent (2.6030%) must be apportioned to the several incorporated municipalities within this state to be allocated and distributed to them as provided in subdivision (a)(3)(A). The remaining ninety-seven and three thousand nine hundred seventy ten-thousandths percent (97.3970%) must be paid into the state general fund and allocated exclusively for general state purposes;

(E) For fiscal year 2027-2028, three and six thousand thirty ten-thousandths percent (3.6030%) must be apportioned to the several incorporated municipalities within this state to be allocated and distributed to them as provided in subdivision (a)(3)(A). The remaining ninety-six and three thousand nine hundred seventy ten-thousandths percent (96.3970%) must be paid into the state general fund and allocated exclusively for general state purposes; and

(F) For fiscal year 2028-2029 and subsequent fiscal years, four and six thousand thirty ten-thousandths percent (4.6030%) must be apportioned to the several incorporated municipalities within this state to be allocated and distributed to them as provided in subdivision (a)(3)(A). The remaining ninety-five and three thousand nine hundred seventy ten-thousandths percent

(95.3970%) must be paid into the state general fund and allocated exclusively for general state purposes.

(3) Notwithstanding another law to the contrary, all revenue generated from the one-half percent (0.5%) increase in the sales and use tax rate that became effective April 1, 1992, must be deposited in the state general fund and earmarked for education purposes in kindergarten through grade twelve (K-12). Revenue generated from one-half percent (0.5%) of the tax rate provided in § 67-6-228 must continue to be deposited in the state general fund and earmarked for education purposes in kindergarten through grade twelve (K-12) regardless of whether the tax rate provided in § 67-6-228 is reduced below six percent (6%).

SECTION 2. This act takes effect July 1, 2023, the public welfare requiring it.

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**AMEND Senate Bill No. 891\***

**House Bill No. 1085**

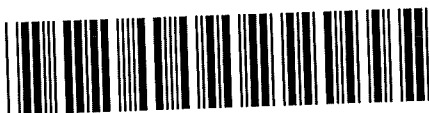
by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-6-103(d)(1)(B), is amended by adding the following at the end of the subdivision:

Notwithstanding this section or another law to the contrary, the apportionment and distribution of state tax revenue provided in subdivision (d)(1)(A)(i) as it pertains to National Basketball Association franchises and the apportionment and distribution of state tax revenue provided in subdivision (d)(1)(A)(viii) must continue until June 30, 2059.

SECTION 2. Tennessee Code Annotated, Section 67-6-103(d)(1)(A), is amended by adding the following as a new subdivision:

(viii) If an indoor sports facility owned by a sports authority organized pursuant to title 7, chapter 67, in which a National Basketball Association franchise is a tenant, exists in a county having a population over nine hundred thousand (900,000), according to the 2020 federal census or any subsequent federal census, then an amount must be apportioned and distributed to the municipality equal to the amount of state tax revenue derived from the sale of admissions to all other events occurring at the indoor sports facility and from all other sales of food and drink and other authorized goods or products sold on the premises of the sports facility, parking charges, and related services. The amounts distributed to the municipality must be for the exclusive use of the sports authority, or comparable municipal agency formally designated by the municipality, in accordance with title 7, chapter 67. Such amounts must be used exclusively for the



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payment of, or the reimbursement of, expenses associated with securing current, expanded, or new events for indoor sports facilities owned by a municipal agency formally designated by the municipality, in accordance with title 7, chapter 67.

SECTION 3. This act takes effect July 1, 2023, the public welfare requiring it.

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**AMEND Senate Bill No. 1398                      House Bill No. 1242\***

by deleting all language after the enacting clause and substituting:

SECTION 1. This act is known and may be cited as the "Drug of the Living Dead Act."

SECTION 2. Tennessee Code Annotated, Section 39-17-410, is amended by adding the following as a new subsection:

( ) Xylazine and any salt, sulfate, isomer, homologue, analog, or other preparation of xylazine, and any salt, sulfate, isomer, compound, derivative, precursor, homologue, analog, or other preparation thereof that is substantially chemically equivalent or identical with xylazine.

SECTION 3. This act takes effect July 1, 2023, the public welfare requiring it.





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**AMEND Senate Bill No. 281\***

**House Bill No. 329**

by deleting Section 2 and renumbering the subsequent section accordingly.



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